

FILE COPY



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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St. Louis, Missouri 63101  
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July 8, 2008

Ed Bushmeyer, Assessor  
City of St. Louis  
1200 Market Street, City Hall Room #114  
St. Louis, MO 63103-2826

RE: Payroll Distribution of the Assessor's Office (Project #2008-19)

Dear Mr. Bushmeyer:

We have conducted a payroll distribution of the Assessor's Office (Dept. #180) for the pay period ending October 13, 2007. The objectives of this review were to determine if:

- Eligible City employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Our fieldwork was completed on October 31, 2007. Management Response to the observation noted in the report was received February 29, 2008 and has been incorporated into the report.

Based on the review of this payroll distribution we have made the following observation and recommendation:

**Opportunity to Improve Internal Control over Attendance/Time Sheet**

We reviewed ten (10) attendance/time sheets and determined that all of them were not properly approved by the supervisor(s). When attendance/time sheets are not properly reviewed and approved, it may result in payments for hours not worked.

**Recommendation**

We recommend that all attendance/time sheets are properly reviewed for accuracy and approved by the designated supervisor(s).

**Management's Response**


*This letter comes as a response to the audit of the Assessor's Office payroll procedures recently conducted by your department. Per your recommendation, we will implement a mandatory daily supervisory check and sign-off verification by the management personnel here in our department. This procedure will begin immediately.*

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This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me at (314) 622-4723.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', with a stylized flourish at the end.

Mohammad H. Adil  
Internal Audit Manager

cc: John Zakibe, Deputy Comptroller  
Ronald Smith, City Operations Manager, Office of the Mayor